

June 30, \_\_\_\_\_

NO.	REVIEW STEP	COMPLETED BY	DATE COMPLETED
1.	<u>Statement of Net Assets spreadsheet.</u> For each fund column, be sure that the following are equal: <ul style="list-style-type: none"> <li>○ Total Assets.</li> <li>○ Total Liabilities plus Total Net Assets</li> </ul>	_____	_____
2.	<u>Statement of Net Assets spreadsheet.</u> In the Total column, be sure that the following are equal: <ul style="list-style-type: none"> <li>○ Due From Primary Government</li> <li>○ Due To Component Units</li> </ul>	_____	_____
3.	<u>Statement of Net Assets spreadsheet.</u> In the Total column, be sure that the following are equal: <ul style="list-style-type: none"> <li>○ Due From Component Units</li> <li>○ Due To Primary Government</li> </ul>	_____	_____
4.	<u>Statement of Net Assets spreadsheet.</u> In the Total column, be sure that the following are equal: <ul style="list-style-type: none"> <li>○ Advances To Other Funds in These Financial Statements.</li> <li>○ Advances From Other Funds in These Financial Statements.</li> </ul>	_____	_____
5.	<u>Statement of Revenues, Expenses, and Changes in Net Assets spreadsheet.</u> In the Total column, be sure that the following are equal: <ul style="list-style-type: none"> <li>○ Transfers In From Other Funds in These Financial Statements.</li> <li>○ Transfers Out To Other Funds in These Financial Statements</li> </ul>	_____	_____
6.	Be sure that the following are equal: <ul style="list-style-type: none"> <li>○ Total non-capital appropriations recorded as current-year revenue in the State Appropriations Reconciliation Schedule (in the Notes to the Financial Statements or the Supplementary Information section of the audited financial statements).</li> <li>○ Total State Appropriations in the Non-Operating Revenues/Expenses section of the Statement of Revenues, Expenses, and Changes in Net Assets spreadsheet.</li> </ul>	_____	_____

June 30, \_\_\_\_\_

NO.	REVIEW STEP	COMPLETED BY	DATE COMPLETED
7.	<p>Be sure that the following are equal:</p> <ul style="list-style-type: none"> <li>○ Total capital appropriations recorded as current-year revenue in the State Appropriations Reconciliation Schedule (in the Notes to the Financial Statements or the Supplementary Information section of the audited financial statements).</li> <li>○ Total capital appropriations on the Statement of Revenue, Expenses, and Changes in Net Assets spreadsheet.</li> </ul>	_____	_____
8.	<p><u>Statement of Cash Flows spreadsheet.</u> Be sure that the following are equal:</p> <ul style="list-style-type: none"> <li>○ Net Cash Provided By/Used In Operating Activities in the first section.</li> <li>○ Net Cash Provided By/Used In Operating Activities in the reconciliation section (i.e., fifth section).</li> </ul>	_____	_____
9.	<p><u>Statement of Cash Flows spreadsheet.</u> If <i>noncash</i> investing, capital, and financing activities are included in the audited Statement of Cash Flows, be sure that the institution has provided information regarding these items to the Office of the Comptroller General in either a narrative or tabular format. The information should clearly describe the cash and noncash aspects of transactions involving similar items.</p> <p>For the Primary Institution and for each <i>blended</i> component unit, be sure that the following are equal:</p> <ul style="list-style-type: none"> <li>○ Total Net Assets on the Statement of Net Assets spreadsheet.</li> <li>○ Total Net Assets on the Statement of Revenues, Expenses, and Changes in Net Assets spreadsheet.</li> </ul>	_____	_____
10.	<p>For the Primary Institution and for each <i>blended</i> component unit, be sure that the following are equal:</p> <ul style="list-style-type: none"> <li>○ End-of-year Cash and Cash Equivalents on the Statement of Cash Flows spreadsheet.</li> <li>○ Cash and Cash Equivalents on the Statement of Net Assets spreadsheet.</li> </ul>	_____	_____
11.	<p>Be sure that the information for each <i>blended</i> component unit described in the Notes to the Financial Statements is presented in one of the Blended Component Units columns on the three financial statement spreadsheets.</p>	_____	_____
12.	<p>Be sure that each amount entered on each of the financial statement spreadsheets can be traced back to the audited financial statements or Notes to the Financial Statements.</p>	_____	_____